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EXTRAORDINARY

भाग II—खण्ड 1
PART II—Section 1

प्रधिकार से प्रकाशित
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NEW DELHI, THURSDAY, APRIL 8, 1976, CHAITRA 19, 1898

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 8th April, 1976/Chaitra 19, 1898 (Saka)

The following Act of Parliament received the assent of the President on the 7th April, 1976, and is hereby published for general information:—

THE BEEDI WORKERS WELFARE CESS ACT, 1976

No. 56 of 1976

[7th April, 1976]

An Act to provide for the levy and collection, by way of cess, a duty of excise on tobacco issued for the manufacture of beedi.

Be it enacted by Parliament in the Twenty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Beedi Workers Welfare Cess Act, 1976.

(2) It extends to the whole of India.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In this Act, unless the context otherwise requires,—

(a) "Fund" means the Beedi Workers Welfare Fund formed under section 3 of the Beedi Workers Welfare Fund Act, 1976;

(b) "prescribed" means prescribed by rules made under this Act.

3. (1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint, there shall be levied and collected by way of cess for the purposes of the Beedi Workers Welfare Fund Act, 1976, on so much of the tobacco as is issued to any person from a warehouse for any purpose in connection with the manufacture of beedi, a duty of excise at such rate not exceeding one rupee per kilo-

Short title, extent and commencement.

Definitions.

Levy and collection of cess on tobacco issued for manufacture of beedi.

gram on such tobacco as the Central Government may, from time to time, fix by notification in the Official Gazette.

Explanation.—In this sub-section, “warehouse” means any place or premises appointed or licensed under rule 140 of the Central Excise Rules, 1944, made under the Central Excises and Salt Act, 1944.

1 of 1944.

(2) The duty of excise levied under sub-section (1) shall be in addition to any cess or duty leviable on tobacco under any other law for the time being in force.

Crediting
of pro-
ceeds of
duty to
the Con-
solidated
Fund of
India.

4. The proceeds of the duty of excise levied under sub-section (1) of section 3 shall be credited to the Consolidated Fund of India.

Power to
call for
informa-
tion.

5. The Central Government or any other authority specified by it in this behalf may require any person to furnish, for the purposes of this Act, such statistical and any other information as it may think fit.

Protection
of action
taken in
good
faith.

6. No suit, prosecution or other legal proceeding shall lie against the Central Government or any officer or other employee of the Central Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Power to
make
rules.

7. (1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the assessment and collection of the duty of excise levied under section 3;

(b) the furnishing to the Central Government or any other authority specified by it in this behalf by any person of such statistical and any other information as may be required to be furnished under section 5;

(c) any other matter which has to be or may be prescribed, or provided for, by rules under this Act.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

K. K. SUNDARAM,
Secy. to the Govt. of India.

